LIBRARY
SUPREME COURT U. S.

Supreme Court, U.S.
FILED
NOV 4 1969
JOHN F. DAVIS, CLERK

IN THE

# Supreme Court of the United States

OCTOBER TERM, 1968
No. 341

ESTATE OF EUGENE L. FREELAND, Deceased, by SECURITY FIRST NATIONAL BANK, a national banking association, Executor, and VERA GOOD FREELAND, by L. N. TURRENTINE, Conservator,
*Petitioners,*

*vs.*

COMMISSIONER OF INTERNAL REVENUE,
*Respondent.*

MARGARET C. LOWTHIAN,
*Petitioner,*

*vs.*

COMMISSIONER OF INTERNAL REVENUE,
*Respondent.*

## Motion to Delay Action on Petition for Rehearing.

GEORGE T. ALTMAN,
424 South Beverly Drive,
Beverly Hills, Calif. 90212,

ADAM Y. BENNION,
523 West Sixth Street,
Los Angeles, Calif. 90014,
*Attorneys for Petitioners.*

Parker & Son, Inc., Law Printers, Los Angeles. Phone MA. 6-9171.

IN THE

# Supreme Court of the United States

OCTOBER TERM, 1968
No. 341

ESTATE OF EUGENE L. FREELAND, Deceased, by SECURITY FIRST NATIONAL BANK, a national banking association, Executor, and VERA GOOD FREELAND, by L. N. TURRENTINE, Conservator,
*Petitioners,*

*vs.*

COMMISSIONER OF INTERNAL REVENUE,
*Respondent.*

MARGARET C. LOWTHIAN,
*Petitioner,*

*vs.*

COMMISSIONER OF INTERNAL REVENUE,
*Respondent.*

## Motion to Delay Action on Petition for Rehearing.

As to the case of *Commissioner of Internal Revenue v. Tri-S Corporation,* C.A. 10, 68-2 USTC ¶9541, referred to in the petition for rehearing herein filed concurrently herewith, it would appear that respondent has until November 20, 1968, in which to petition this Court for a writ of certiorari in that case.

We believe very strongly that if respondent does file such petition in the *Tri-S* case and this Court determines to review that case, it will have no additional burden in reviewing the case here. On the contrary, we believe that a review of this case will be greatly helpful to the Court in a review by it of the *Tri-S* case.

For that reason we respectfully move the Court at least not to take action on the petition for rehearing herein until after the time for a petition for certiorari in the *Tri-S* case has expired, and if such a petition is filed, until a decision on that petition is made.

This motion is not intended as a limitation on the petition for rehearing herein.

Respectfully submitted,

GEORGE T. ALTMAN,
*Attorney.*